

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

CITY OF WAPELLO, IOWA
DUE: December 1, 2017

16205800900000
City of Wapello
335 North Main Street
Wapello, Iowa 52653

(Please correct any error in name, address, and ZIP Code)

**WHEN
COMPLETED,
PLEASE
RETURN TO**
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	592,951		592,951	578,705
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	592,951		592,951	578,705
Delinquent property taxes	0		0	
TIF revenues	338,311		338,311	261,996
Other city taxes	128,269	0	128,269	135,207
Licenses and permits	6,737	0	6,737	20,875
Use of money and property	7,517	0	7,517	28,220
Intergovernmental	386,219	0	386,219	382,046
Charges for fees and service	180,065	697,405	877,470	859,068
Special assessments	0	0	0	
Miscellaneous	183,430	12,300	195,730	181,329
Other financing sources	399,054	100,000	499,054	410,818
Total revenues and other sources	2,222,553	809,705	3,032,258	2,858,264
Expenditures and Other Financing Uses				
Public safety	432,652	0	432,652	434,807
Public works	414,565	0	414,565	401,306
Health and social services	0	0	0	
Culture and recreation	365,299	0	365,299	345,163
Community and economic development	2,400	0	2,400	5,629
General government	157,579	0	157,579	165,423
Debt service	385,568	0	385,568	385,569
Capital projects	0	0	0	
Total governmental activities expenditures	1,758,063	0	1,758,063	1,737,897
Business type activities	0	800,650	800,650	900,543
Total ALL expenditures	1,758,063	800,650	2,558,713	2,638,440
Other financing uses, including transfers out	453,378	45,676	499,054	410,818
Total ALL expenditures/And other financing uses	2,211,441	846,326	3,057,767	3,049,258
Excess revenues and other sources over (Under) Expenditures/And other financing uses	11,112	-36,621	-25,509	-190,994
Beginning fund balance July 1, 2016	504,370	428,902	933,272	874,151
Ending fund balance June 30, 2017	515,482	392,281	907,763	683,157

Note - These balances do not include \$ 106,820 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ 56,073 held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 1,478,153	Other long-term debt	\$ 0
Revenue debt	\$ 3,006,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 4,255,511

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)			Date signed

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF WAPELLO					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	Section A - TAXES											1			
2	Taxes levied on property	432,930	85,294		74,727			592,951			592,951	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	432,930	85,294		74,727	0		592,951		T01	592,951	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	432,930	85,294		74,727	0	0	592,951			592,951	6			
7	TIF revenues			338,311				338,311		T01	338,311	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		128,269					128,269		T09	128,269	14			
15	TOTAL OTHER CITY TAXES	0	128,269	0	0	0	0	128,269	0		128,269	15			
16	Section B - LICENSES AND PERMITS	6,737						6,737		T29	6,737	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	1,607						1,607		U20	1,607	18			
19	Rents and royalties	5,910						5,910		U40	5,910	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	7,517	0	0	0	0	0	7,517	0		7,517	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	64,621						64,621		B89	64,621	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	64,621	0	0	0	0	0	64,621	0		64,621	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAPELLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		256,605					256,605		C46	256,605	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	4,200						4,200		C89	4,200	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources	3,500						3,500		C89	3,500	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55	State Backfill	13,349	2,628	7,195	2,170			25,342			25,342	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	21,049	259,233	7,195	2,170	0	0	289,647	0		289,647	60
61												61
62	Local grants and reimbursements											62
63	County contributions	3,000						3,000			3,000	63
64	Library service	13,880						13,880		D89	13,880	64
65	Township contributions	15,071						15,071		D89	15,071	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	31,951	0	0	0	0	0	31,951	0		31,951	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	117,621	259,233	7,195	2,170	0	0	386,219	0		386,219	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	216,707	A80	216,707	74
75	Electric							0	480,698	A92	480,698	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	146,580						146,580		A81	146,580	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAPELLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	20						20		A89	20	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	33,465						33,465		A61	33,465	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	180,065	0	0	0	0	0	180,065	697,405		877,470	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	1,943						1,943		U99	1,943	108
109	Deposits and sales/fuel tax refunds	1,711						1,711	12,300	U99	14,011	109
110	Sale of property and merchandise	4,500	31,803					36,303		U11	36,303	110
111	Fines	9,938						9,938		U30	9,938	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Franchise Fees	17,768						17,768			17,768	114
115	Copies & Maps	11						11			11	115
116	Refunds	115,756						115,756			115,756	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	151,627	31,803	0	0	0	0	183,430	12,300		195,730	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WAPELLO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	896,497	504,599	345,506	76,897	0	0	1,823,499	709,705		2,533,204	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	87,962			79,426			167,388			167,388	127				
128	Internal TIF loans and transfers in				231,666			231,666	100,000		331,666	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	87,962	0	0	311,092	0	0	399,054	100,000		499,054	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	984,459	504,599	345,506	387,989	0	0	2,222,553	809,705		3,032,258	132				
133												133				
134	Beginning fund balance July 1, 2016	209,765	277,461	6,493	1,887	8,764		504,370	428,902		933,272	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,194,224	782,060	351,999	389,876	8,764	0	2,726,923	1,238,607		3,965,530	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017					CITY OF WAPELLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	246,940						246,940		E62	246,940	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation		58,983					58,983		E04	58,983	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	110,779						110,779		E24	110,779	13
14	Purchase of land and equipment	15,250						15,250		G24	15,250	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	700						700		E32	700	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	373,669	58,983		0	0	0	432,652			432,652	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WAPELLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		89,543					89,543		E44	89,543	42
43	Purchase of land and equipment		58,956					58,956		G44	58,956	43
44	Construction		98,264					98,264		F44	98,264	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		31,043					31,043		E44	31,043	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	136,759						136,759		E81	136,759	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	136,759	277,806		0	0	0	414,565			414,565	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAPELLO			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0		E79	0	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation							0		E32	0	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation							0		E32	0	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation							0		E79	0	97	
98	Purchase of land and equipment							0		G79	0	98	
99	Construction							0		F79	0	99	
100								0			0	100	
101								0			0	101	
102								0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
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120												120	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAPELLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	106,808						106,808		E52	106,808	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction	2,548						2,548		F52	2,548	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	113,811						113,811		E61	113,811	127
128	Purchase of land and equipment	11,970						11,970		G61	11,970	128
129	Construction	748						748		F61	748	129
130	Recreation — Current operation	73,002						73,002		E61	73,002	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction	6,884						6,884		F61	6,884	132
133	Cemetery — Current operation	8,000						8,000		E03	8,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	40,890						40,890		E61	40,890	135
136	Other culture and recreation	638						638		E61	638	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	365,299	0		0	0	0	365,299			365,299	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	2,400						2,400		E29	2,400	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	2,400	0	0	0	0	0	2,400			2,400	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAPELLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	7,194						7,194		E29	7,194	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	34,636						34,636		E23	34,636	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	576						576		E25	576	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	40,327						40,327		E31	40,327	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	74,846						74,846		E89	74,846	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	157,579	0	0	0	0	0	157,579			157,579	176
177	Section G — DEBT SERVICE							0			0	177
178	Misc GO Bonds				320,903			320,903			320,903	178
179	Pool Bonds				64,665			64,665			64,665	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	385,568	0	0	385,568			385,568	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,035,706	336,789	0	385,568	0	0	1,758,063			1,758,063	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WAPELLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								190,245	E91	190,245	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								241,490	E80	241,490	201
202	Purchase of land and equipment									G80	0	202
203	Construction								154,760	F80	154,760	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WAPELLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								214,155		214,155	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								800,650		800,650	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,035,706	336,789	0	385,568	0	0	1,758,063	800,650		2,558,713	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		121,712					121,712	45,676		167,388	255
256	Internal TIF loans/repayments and transfers out			331,666				331,666			331,666	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	121,712	331,666	0	0	0	453,378	45,676		499,054	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,035,706	458,501	331,666	385,568	0	0	2,211,441	846,326		3,057,767	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	794	158,560					159,354			159,354	264
265	Committed			20,333	4,308			24,641			24,641	265
266	Assigned					8,764		8,764			8,764	266
267	Unassigned	157,724	164,999					322,723			322,723	267
268	Total Governmental	158,518	323,559	20,333	4,308	8,764	0	515,482			515,482	268
269	Proprietary								392,281		392,281	269
270	Total ending fund balance June 30, 2017	158,518	323,559	20,333	4,308	8,764	0	515,482	392,281		907,763	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,194,224	782,060	351,999	389,876	8,764	0	2,726,923	1,238,607		3,965,530	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF WAPELLO Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																																																																																																																							
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:15%;">Purpose</th> <th style="width:15%;">Amount paid to other local governments</th> </tr> <tr><td>Correction.....</td><td>M05 \$ 58,983</td></tr> <tr><td>Health.....</td><td>M32</td></tr> <tr><td>Highways.....</td><td>M44</td></tr> <tr><td>Transit subsidies.....</td><td>M94</td></tr> <tr><td>Libraries.....</td><td>M52</td></tr> <tr><td>Police protection.....</td><td>M62</td></tr> <tr><td>Sewerage.....</td><td>M80</td></tr> <tr><td>Sanitation.....</td><td>M81</td></tr> <tr><td>All other.....</td><td>M89 \$</td></tr> </table>	Purpose	Amount paid to other local governments	Correction.....	M05 \$ 58,983	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94	Libraries.....	M52	Police protection.....	M62	Sewerage.....	M80	Sanitation.....	M81	All other.....	M89 \$	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:15%;">Purpose</th> <th style="width:15%;">Amount paid to State</th> </tr> <tr><td>Highways.....</td><td>L44 \$</td></tr> <tr><td>All other.....</td><td>L89 \$ 67,500</td></tr> </table>	Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$ 67,500																																																																																																																												
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Part IV	SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																																																																																																																							
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:70%;"></th> <th style="width:15%;">Amount - Omit cents</th> <th style="width:15%;"></th> </tr> <tr> <td>Total salaries and wages paid.....</td> <td>Z00 \$</td> <td>459,668</td> </tr> </table>			Amount - Omit cents		Total salaries and wages paid.....	Z00 \$	459,668																																																																																																																																																
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Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																																																																																																																																							
A. Long-term debt	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th rowspan="3" style="width:10%;">Purpose</th> <th rowspan="3" style="width:10%;">Debt outstanding JULY 1, 2016 (a)</th> <th colspan="2" style="width:20%;">Debt during the fiscal year</th> <th colspan="4" style="width:40%;">Debt Outstanding JUNE 30, 2017</th> <th rowspan="3" style="width:10%;">Interest paid this year (h)</th> </tr> <tr> <th rowspan="2" style="width:10%;">Issued (b)</th> <th rowspan="2" style="width:10%;">Retired (c)</th> <th rowspan="2" style="width:10%;">General obligation (d)</th> <th rowspan="2" style="width:10%;">TIF revenue (e)</th> <th rowspan="2" style="width:10%;">Revenue (f)</th> <th rowspan="2" style="width:10%;">Other (g)</th> </tr> <tr></tr> <tr> <td>1. Water utility</td> <td>19U \$</td> <td>29U \$</td> <td>39U \$</td> <td>49U \$</td> <td>49U \$</td> <td>49U \$</td> <td>49U \$</td> <td>191 \$</td> </tr> <tr> <td>2. Sewer utility</td> <td>19U 3,145,611</td> <td>29U</td> <td>39U 139,611</td> <td>49U</td> <td>49U</td> <td>49U 3,006,000</td> <td>49U</td> <td>189 66,634</td> </tr> <tr> <td>3. Electric utility</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td></td> <td>192</td> </tr> <tr> <td>4. Gas utility</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td></td> <td>193</td> </tr> <tr> <td>5. Transit-bus</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td></td> <td>194</td> </tr> <tr> <td>6. Industrial Revenue</td> <td>19T</td> <td>24T</td> <td>34T</td> <td></td> <td>44T</td> <td>44T</td> <td></td> <td>189</td> </tr> <tr> <td>7. Mortgage revenue</td> <td>19T</td> <td>24T</td> <td>34T</td> <td></td> <td>44T</td> <td>44T</td> <td></td> <td>189</td> </tr> <tr> <td>8. TIF revenue</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>9. Fire Truck</td> <td>19U 12,000</td> <td>29U</td> <td>39U 4,000</td> <td>49U 8,000</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>10. 2012 Caoital Bonds</td> <td>19U 690,000</td> <td>29U</td> <td>39U 230,000</td> <td>49U 460,000</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189 8,460</td> </tr> <tr> <td>11. Pool Bonds</td> <td>19U 690,000</td> <td>29U</td> <td>39U 45,000</td> <td>49U 645,000</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189 19,665</td> </tr> <tr> <td>12. Weaver Blv</td> <td>19U 68,569</td> <td>29U</td> <td>39U 33,980</td> <td>49U 34,589</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189 1,371</td> </tr> <tr> <td>13. North 2nd Street</td> <td>19U 366,656</td> <td>29U</td> <td>39U 36,091</td> <td>49U 330,564</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189 11,000</td> </tr> <tr> <td>14.</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189 56,073</td> </tr> <tr> <td>Total long-term debt</td> <td>4,972,836</td> <td>0</td> <td>488,682</td> <td>1,478,153</td> <td>0</td> <td>3,006,000</td> <td>0</td> <td>163,203</td> </tr> </table>		Purpose	Debt outstanding JULY 1, 2016 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year (h)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$	2. Sewer utility	19U 3,145,611	29U	39U 139,611	49U	49U	49U 3,006,000	49U	189 66,634	3. Electric utility	19U	29U	39U	49U	49U	49U		192	4. Gas utility	19U	29U	39U	49U	49U	49U		193	5. Transit-bus	19U	29U	39U	49U	49U	49U		194	6. Industrial Revenue	19T	24T	34T		44T	44T		189	7. Mortgage revenue	19T	24T	34T		44T	44T		189	8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189	9. Fire Truck	19U 12,000	29U	39U 4,000	49U 8,000	49U	49U	49U	189	10. 2012 Caoital Bonds	19U 690,000	29U	39U 230,000	49U 460,000	49U	49U	49U	189 8,460	11. Pool Bonds	19U 690,000	29U	39U 45,000	49U 645,000	49U	49U	49U	189 19,665	12. Weaver Blv	19U 68,569	29U	39U 33,980	49U 34,589	49U	49U	49U	189 1,371	13. North 2nd Street	19U 366,656	29U	39U 36,091	49U 330,564	49U	49U	49U	189 11,000	14.	19U	29U	39U	49U	49U	49U	49U	189 56,073	Total long-term debt	4,972,836	0	488,682	1,478,153	0	3,006,000	0	163,203
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Total long-term debt	4,972,836	0	488,682	1,478,153	0	3,006,000	0	163,203																																																																																																																																																
B. Short-term debt	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:45%;"></th> <th style="width:15%;">Amount - Omit cents</th> </tr> <tr> <td>Outstanding as of JULY 1, 2016</td> <td>61V \$</td> </tr> <tr> <td>Outstanding as of JUNE 30, 2017</td> <td>64V \$ 0</td> </tr> </table>			Amount - Omit cents	Outstanding as of JULY 1, 2016	61V \$	Outstanding as of JUNE 30, 2017	64V \$ 0																																																																																																																																																
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Outstanding as of JUNE 30, 2017	64V \$ 0																																																																																																																																																							
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2015/FY2017 Actual valuation -- January 1, 2015																																																																																																																																																							
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:45%;"></th> <th style="width:15%;">Amount - Omit cents</th> </tr> <tr> <td>\$</td> <td>85,110,219 x .05 = \$ 4,255,511</td> </tr> </table>			Amount - Omit cents	\$	85,110,219 x .05 = \$ 4,255,511																																																																																																																																																		
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\$	85,110,219 x .05 = \$ 4,255,511																																																																																																																																																							
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017																																																																																																																																																							
Type of asset	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:15%;">Bond and interest funds (a)</th> <th style="width:15%;">Bond construction funds (b)</th> <th style="width:15%;">Pension/retirement funds (c)</th> <th style="width:15%;">all other funds (d)</th> <th style="width:15%;">Total (e)</th> </tr> <tr> <td>W01</td> <td>W31</td> <td colspan="3">W61</td> </tr> <tr> <td>\$ 56,073</td> <td>\$</td> <td></td> <td>1,014,583</td> <td>1,070,656</td> </tr> </table>					Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	W01	W31	W61			\$ 56,073	\$		1,014,583	1,070,656																																																																																																																																				
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W01	W31	W61																																																																																																																																																						
\$ 56,073	\$		1,014,583	1,070,656																																																																																																																																																				
Cash and investments - include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.																																																																																																																																																								
REMARKS	1V98																																																																																																																																																							